

Exhibit 1

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
	)	Chapter 11
YELLOW CORPORATION, <i>et al.</i> , ¹)	
	)	Case No. 23-11069 (___)
Debtors.	)	(Joint Administration Requested)
)	

**MOTION OF DEBTORS FOR ENTRY OF INTERIM AND FINAL
ORDERS (I) AUTHORIZING THE PAYMENT OF CERTAIN PREPETITION
AND POSTPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) state as follows in support of this motion:²

Relief Requested

1. The Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the “Interim Order” and the “Final Order”), (a) authorizing, but not directing, the Debtors to remit and pay (or use tax credits to offset) certain prepetition obligations accrued in the ordinary course on account of undisputed Taxes and Fees (as defined herein); and (b) granting related relief. In addition, the Debtors request that the Court schedule a final hearing within approximately twenty-one days of the commencement of these chapter 11 cases to consider approval of this motion on a final basis.

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://dm.epiq11.com/YellowCorporation>. The location of Debtors’ principal place of business and the Debtors’ service address in these chapter 11 cases is: 11500 Outlook Street, Suite 400, Overland Park, Kansas 66211.

² A detailed description of the Debtors and their businesses, including the facts and circumstances giving rise to the Debtors’ chapter 11 cases, is set forth in the *Declaration of Matthew A. Doheny, Chief Restructuring Officer of Yellow Corporation, in Support of the Debtors’ Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”), filed contemporaneously herewith. Capitalized terms used but not immediately defined in this motion have the meanings ascribed to them later in this motion or in the First Day Declaration, as applicable.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. The Debtors confirm their consent, pursuant to rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), to the entry of a final order by the Court in connection with this motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The statutory bases for the relief requested herein are sections 105(a), 363(b), and 507(a)(8) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), rules 2002, 6003, and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Rules 2002-1 and 9013-1.

Background

5. The Debtors were a leading provider of transportation services with a 100-year history. With its family of trucking brands—Yellow Logistics, Holland, Reddaway, New Penn, and YRC—the Debtors provided their customers with one of the most comprehensive less-than-truckload (“LTL”) networks in North America.

6. The Debtors commenced these chapter 11 cases to implement a timely and efficient process to maximize the value of the Debtors’ estates for the benefit of all stakeholders. Through these chapter 11 cases, the Debtors will immediately commence an orderly and value-maximizing

wind-down of their businesses. The Debtors will use their time in chapter 11 to market a sale or sales of all or substantially all of their assets.

7. On August 6, 2023 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors have also filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). The Debtors are managing their businesses and their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No party has requested the appointment of a trustee or examiner in these chapter 11 cases, and no official committees have been appointed or designated.

The Taxes and Fees

8. The Debtors (a) collect, withhold, and incur sales taxes from their customers and incur taxes, including, but not limited to, sales, use, weight-distance, highway use, fuel, franchise, gross receipts, commercial activity, business, real and personal property, and other taxes arising from the operation of their businesses (collectively, the “Taxes”) and (b) pay customs duties, franchise fees, license costs, vehicle licensing fees, registrations, permitting costs, and any similar charges, duties, bills, invoices, and assessments (collectively, the “Fees” together with the Taxes, the “Taxes and Fees”).³ The Debtors remit the Taxes and Fees to various federal, state, and local governments, including taxing authorities (collectively, the “Authorities”), identified in the

³ For the avoidance of doubt, the Taxes and Fees include Income Taxes, Sales and Use Taxes, Weight-Distance and Highway Use Taxes, Federal Heavy Highway Vehicle Use Tax, Fuel Taxes, Franchise Taxes, Ohio Commercial Activity Tax, TGRT, Property Taxes, Regulatory and Other Taxes and Fees, and Customs Duties, Custom Brokers’ fees, and Penalty Fees (each term as defined below). Other than with respect to potential Audits or Assessments (as defined below), this motion does not seek relief with respect to the Debtors’ collection and remittance of employee-related taxes and withholdings, which are instead addressed in the *Motion of Debtors for Entry of Interim and Final Orders Authorizing the Debtors to (I) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses, (II) Continue Employee Benefits Programs, and (III) Granting Related Relief* (the “Wages Motion”), filed contemporaneously herewith.

schedule attached hereto as Exhibit C.⁴ Taxes and Fees are remitted and paid by the Debtors through checks and electronic funds transfers that are processed through their banks and other financial institutions. From time to time, the Debtors may also receive tax credits for overpayments or refunds in respect of Taxes and Fees. The Debtors generally use these credits to offset against future Taxes and Fees or request the amount of such credits refunded to the Debtors. The Debtors estimate that approximately \$25.4 million in Taxes and Fees are outstanding as of the Petition Date, of which approximately \$5.04 million is currently payable or will become due and owing to the Authorities within the first twenty-one days of these chapter 11 cases in the ordinary course.

9. Additionally, the Debtors may become subject to routine audit investigations on account of tax returns and/or tax obligations in respect of prior years (“Audits”) during these chapter 11 cases, including as a result of any voluntary disclosure agreements or similar procedural mechanisms (if applicable). Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors (such additional Taxes and Fees, “Assessments”).⁵ Accordingly, the Debtors seek authority, but not direction, to pay or remit tax obligations on account of the Assessments as they arise, including as a result of any resolutions of issues addressed in an Audit and with respect to kinds of Taxes and Fees otherwise addressed in the Wages Motion.

10. The Debtors pay the Taxes and Fees to the Authorities on a periodic basis, remitting them monthly, quarterly, semi-annually, or annually depending on the nature and incurrence of the

⁴ Although Exhibit C is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from Exhibit C. By this motion, the Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified on Exhibit C.

⁵ Nothing in this motion or any related order constitutes, or should be construed, as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit and the right to contest any Assessments claimed to be due as a result of any Audit.

particular category of Taxes and Fees, each of which is further discussed below. Although the Debtors believe that they are substantially current with respect to their payment of Taxes and Fees, the Debtors seek authority pursuant to this motion to make such payments where: (a) Taxes and Fees accrue or are incurred postpetition; (b) Taxes and Fees accrued or were incurred prepetition but were not paid prepetition or were paid in an amount less than actually owed; (c) Taxes and Fees paid prepetition by the Debtors were lost or otherwise not received in full by any of the Authorities; or (d) Taxes and Fees incurred for prepetition periods may become due after the commencement of these chapter 11 cases. In addition, for the avoidance of doubt, the Debtors seek authority, but not direction, to pay Taxes and Fees for so-called “straddle” periods (*i.e.*, periods that include the Petition Date).⁶

11. In addition, the Debtors collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors’ estates.

12. The Taxes and Fees are summarized as follows:

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date	Approximate Amount Due During the First Twenty-One Days
Income Taxes	The Debtors incur various state, local, and federal income taxes. The Debtors pay state, local, and federal income on a periodic basis.	\$6,476,000	\$152,000
Sales and Use Taxes	The Debtors pay taxes on goods and services sold or used, assessed based on the value of such goods and services, which are generally payable on a monthly basis.	\$432,000	\$432,000

⁶ The Debtors reserve their rights with respect to the proper characterization of any “straddle” Taxes and Fees and to seek reimbursement of any portion of any payment made that ultimately is not entitled to administrative or priority treatment.

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date	Approximate Amount Due During the First Twenty-One Days
Weight-Distances, Highway Use, and Federal Heavy Highway Vehicle Use Taxes	Taxes imposed on the use of highways and other roadways in various jurisdictions.	\$420,000	\$420,000
Fuel Taxes	Taxes imposed in connection with the purchase of fuel.	\$890,000	\$678,000
Franchise Taxes, Ohio Commercial Activity Tax, and Texas Gross Receipts Tax	Taxes and related fees assessed as part of the Debtors' operations in the ordinary course.	\$1,724,000	\$382,000
Property Taxes	The Debtors pay taxes related to real and personal property holdings, which are generally payable on an annual basis.	\$14,180,000	\$1,698,000
Customs Duties, Custom Brokers' fees, and Penalty Fees	Customs duties, import and export-related taxes, and other incidental import and export expenses.	\$230,000	\$230,000
Regulatory and Other Taxes and Fees	Taxes, fees, tolls, fines, and other charges required to conduct business in the ordinary course in certain jurisdictions.	\$1,056,000	\$1,045,000
Total		\$25,408,000	\$5,037,000

I. Income Taxes.

13. The Debtors incur and are required to pay various state, local, and federal income taxes (collectively, the “Income Taxes”) in the jurisdictions where they conduct business. In some jurisdictions, the Debtors remit to the relevant Authorities estimated amounts with respect to Income Taxes, resulting in tax credits or overpayments, which may be set off against future Income Taxes, or in certain circumstances may be refunded to the Debtors. The Debtors generally remit Income Taxes to the relevant Authorities in accordance with the statutory requirements of each applicable jurisdiction (e.g., on an annual basis). As of the Petition Date, the Debtors estimate that they owe approximately \$6,476,000 in aggregate Income Taxes to the applicable Authorities on account of prepetition Income Taxes, approximately \$152,000 of which will become payable

during the first twenty-one days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Income Taxes, including any Income Taxes that are due and owing as of the Petition Date, and to satisfy any Income Taxes that may become due and owing in the ordinary course of business during their chapter 11 cases.

II. Sales and Use Taxes.

14. Certain Debtors collect and remit sales and excise taxes directly to the Authorities (the “Sales Taxes”).⁷ Generally, the Debtors remit Sales Taxes to the Authorities in the month following acquisition and disposition of their corresponding goods.

15. In addition to Sales Taxes and in connection with their business operations, including operating their transportation vehicles, trailers, and other machinery in various jurisdictions across the United States and Canada, the Debtors incur various state and local or provincial use taxes levied on the use of machinery and repair components in the applicable taxing jurisdiction (the “Use Taxes”). In 2022, the Debtors paid approximately \$1.4 million in total Sales and Use Taxes.

16. As of the Petition Date, the Debtors estimate that approximately \$432,000 in Sales and Use Taxes and other charges will have accrued and remain unpaid to the relevant Authorities, approximately all of which will become payable during the first twenty-one days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Sales and Use Taxes, including any Sales and Use Taxes that are due and owing as of the Petition Date, and to satisfy any Sales and Use Taxes that may become due and owing in the ordinary course of business during their chapter 11 cases.

⁷ The Debtors’ revenue-generating services are not subject to sales tax in most U.S. jurisdictions, but are subject to sales taxes in Canadian jurisdictions.

III. Weight-Distance and Highway Use and Federal Heavy Highway Vehicle Use Tax.

17. The Debtors must pay weight-distance and highway use taxes to certain states in which the Debtors' carriers operate vehicles (collectively, the "Weight-Distance and Highway Use Taxes"). The tax payments are due with the returns and are due on a monthly basis, depending on the state. The Debtors' aggregate amount of Weight-Distance and Highway Use Taxes varies based on the mileage driven and the weight of the Debtors' vehicles and freight transported on highways in the relevant jurisdiction.

18. In addition to the state-imposed Weight-Distance and Highway Use Taxes, the Debtors also incur and are required to pay an annual federal heavy highway vehicle use tax (the "FHHVUT"). The Internal Revenue Service assesses the FHHVUT after the first mile driven and the total amount is based on an estimate of the Debtors' expected United States fleet activity for the coming year. The FHHVUT is due and paid annually in August, subject to the federal government's adjustments due for any newly-active units. In 2022, the Debtors prepaid approximately \$4.96 million in FHHVUT for the period of August 2022 through July 2023.

19. As of the Petition Date, the Debtors estimate that approximately \$420,000 in Weight-Distance and Highway Use Taxes and FHHVUT and other charges will have accrued and remain unpaid to the relevant Authorities, approximately \$420,000 of which will become payable during the first twenty-one days following the Petition Date.⁸ The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Weight-Distance and Highway Use

⁸ As set forth herein, the Debtors have historically paid the FHHVUT in August when due, which covers the per-unit fee for the fiscal year, July through June. When units are sold or otherwise disposed of, a prorated refund of the annual fee previously paid is available. To balance the need to maximize the value of the estate with the need to effectuate a successful wind-down of operations, the Debtors seek authority, but not direction, to pay the full amount of the FHHVUT when due, with the intent to capture any refund available once proof of disposition is obtained.

Taxes and FHHVUT, including any Weight-Distance and Highway Use Taxes and FHHVUT that are due and owing as of the Petition Date, and to satisfy any Weight-Distance and Highway Use Taxes and FHHVUT that may become due and owing in the ordinary course of business during their chapter 11 cases.

IV. Fuel Taxes.

20. The Debtors pay certain federal fuel taxes (“Federal Fuel Taxes”) directly to the vendor of such fuel. The applicable fuel vendors bear the responsibility for remitting the Federal Fuel Tax due to the taxing authority.

21. The Debtors also incur certain state and provincial fuel taxes (“State and Provincial Fuel Taxes,” and together with Federal Fuel Taxes, “Fuel Taxes”) in connection with the purchase of diesel fuel or liquefied gas for use on state and federal highways. The Debtors pay these State and Provincial Fuel Taxes in the states or provinces where the fuel is purchased, but the State and Provincial Fuel Tax liability is due to the state or province where the fuel is actually used. To simplify matters regarding payment and collection of State and Provincial Fuel Taxes, the 48 contiguous states and the ten Canadian provinces bordering the United States, which includes each of the states and provinces in which the Debtors operate, have adopted the International Fuel Tax Agreement (“IFTA”) for the payment of the vast majority of State and Provincial Fuel Taxes.⁹

22. Pursuant to IFTA, each of the Debtors operating qualified motor vehicles, as defined under IFTA, files quarterly reports with its base jurisdiction (the “Quarterly IFTA Reports”). Each Debtor’s Quarterly IFTA Report lists all distances traveled and all fuel purchased

⁹ IFTA provides for the consolidated reporting of state and provincial Fuel Taxes for qualified commercial motor vehicles. Thus, IFTA simplifies the reporting of fuel used by commercial motor carriers operating in more than one jurisdiction. Under IFTA, an operator of vehicles traveling in multiple jurisdictions select one of the member jurisdictions as its base jurisdiction. *See generally* IFTA, Inc., <http://www.iftach.org/index.php> (last visited July 21, 2023). The base jurisdiction will issue to each vehicle one set of IFTA fuel decals that is valid in all member jurisdictions. *See id.*

by jurisdiction during that quarter. The Quarterly IFTA Reports calculate the amount of fuel consumed in each jurisdiction and compare that figure to tax-paid fuel in each jurisdiction. The net amount is multiplied by the respective jurisdictions' tax rates to determine the incremental amount due or overpayment. Amounts for all jurisdictions are totaled, resulting in an overall balance due or overpaid amount. The Debtors remit any additional State and Provincial Fuel Tax due to the base jurisdiction, or a credit or refund is issued. Pursuant to IFTA, the base jurisdiction then distributes the appropriate amount of State and Provincial Fuel Taxes to the other member jurisdictions in which the Debtors operate qualified motor vehicles.

23. The Debtors file Quarterly IFTA Reports in several states because certain of the Debtors have different base jurisdictions. The Debtors determined their relevant base jurisdictions based on the following factors: (a) where operational control and operational records are maintained or can be made available; and (b) where their qualified motor vehicles travel. In 2022, the Debtors paid approximately \$1.2 million in IFTA taxes alone.

24. A core requirement of the Debtors' business and a key element of clearing its network on a postpetition basis is both intrastate and interstate travel. The Debtors' failure to pay the Weight-Distance and Highway Use Taxes, FHHVUT, Federal Fuel Taxes, and State and Provincial Fuel Taxes, along with any related or similar charges, may cause the Authorities to take certain actions related to the Debtors' right to do business in certain states, thereby disrupting their orderly, cost-efficient wind-down efforts. Without the right to operate their vehicles on interstate and intrastate highways, the Debtors would suffer significant disruption to its limited postpetition operations necessary to clear its network and effectuate an orderly wind-down of its businesses.

25. As of the Petition Date, the Debtors estimate that approximately \$890,000 in Fuel Taxes and other charges will have accrued and remain unpaid to the relevant Authorities,

approximately \$678,000 of which will become payable during the first twenty-one days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Fuel Taxes and other charges, including any Fuel Taxes and other charges that are due and owing as of the Petition Date, and to satisfy any Fuel Taxes and other charges that may become due and owing in the ordinary course of business during their chapter 11 cases.

V. Franchise Taxes, Ohio Commercial Activity Tax, and Texas Gross Receipts Tax.

26. The Debtors pay certain franchise taxes to the Authorities (the “Franchise Taxes”). The calculations for the Franchise Taxes vary and can derive from several sources, including a flat fee, net operating income, or capital employed. Certain jurisdictions assess both Franchise Taxes and income taxes, while others assess either Franchise Taxes or income taxes depending on which yields a higher tax. Moreover, certain jurisdictions require estimated payments in respect of Franchise Taxes to be remitted on a quarterly basis if the estimated Franchise Taxes exceed a certain threshold. The Debtors pay the majority of the Franchise Taxes owed annually. In 2022, the Debtors paid approximately \$516,000 on account of Franchise Taxes.

27. In addition, in lieu of assessing a franchise tax, the state of Ohio assesses the Ohio Commercial Activities Tax (“CAT”), which is based on the previous quarter’s gross receipts apportioned to Ohio and paid in arrears. Similarly, in lieu of assessing a franchise tax, the state of Texas assesses the Texas Gross Receipt Tax (“TGRT”), which is based on the previous year’s gross receipts apportioned to Texas and paid in arrears.

28. If the Debtors do not pay any of the Franchise Taxes, CAT, or TGRT, the applicable Authority may seek to suspend or revoke the Debtors’ right to do business in certain states, which would cause significant disruption to the Debtors’ wind-down operations.

29. As of the Petition Date, the Debtors estimate that approximately \$1.72 million in Franchise Taxes, CAT, and TGRT will have accrued and remain unpaid to the relevant Authorities,

approximately \$382,000 of which will become payable during the first twenty-one days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Franchise Taxes, CAT, and TGRT, including any Franchise Taxes, CAT, and TGRT that are due and owing as of the Petition Date, and to satisfy any Franchise Taxes, CAT, and TGRT that may become due and owing in the ordinary course of business during their chapter 11 cases.

VI. Property Taxes.

30. Under applicable law, state and local governments in jurisdictions where the Debtors' operations are located may levy property taxes against the Debtors' real and personal property (the "Property Taxes"). Generally, the Debtors' real Property Taxes owed are assessed in advance and fixed as of the lien date, which may be January 1 or other date of each year (depending on the jurisdiction), but come due for payment all at once or in installments throughout the year and, in some cases, into the following year. The Debtors typically pay the personal Property Taxes in arrears in the ordinary course of business as such taxes are invoiced. In 2022, the Debtors paid approximately \$22.2 million in Property Taxes.

31. As of the Petition Date, the Debtors estimate that approximately \$14.2 million in Property Taxes will have accrued and remain unpaid to the relevant Authorities, approximately \$1.7 million of which will become payable during the first twenty-one days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Property Taxes including any Property Taxes that are due and owing as of the Petition Date, and to satisfy any Property Taxes that may become due and owing in the ordinary course of business during their chapter 11 cases.

VII. Customs Duties, Customs Brokers' Fees, and Penalty Fees.

32. The Debtors also seek authority for the Debtors and their customs brokers, as the Debtors' agents, to continue to make necessary payments of customs duties, import and export-related taxes (including the Canadian Value Added Tax and other taxes), and other incidental import expenses, including fees, penalties, and fines assessed during the ordinary course of business (collectively, the "Customs Duties") to the U.S. Customs and Border Protection Agency (the "U.S. Customs Service") and to non-U.S. customs Authorities,¹⁰ even if the Debtors incurred the relevant liability prior to the Petition Date. The Customs Duties include without limitation, the following customs duties, import and export-related taxes, and other incidental import and export expenses: U.S. Customs duties, merchandise processing fees, harbor maintenance fees, Canadian Value-Added Taxes, fees for duty, and fee processing paid to third-party processors, and other similar fees. In the ordinary course of their businesses, the Debtors transport raw materials, parts, components, certain finished goods, tooling, machinery, and equipment for their customers' businesses to and from non-United States jurisdictions, and then import or export (as applicable) such goods into the United States and other jurisdictions (collectively, the "Imported and Exported Goods"). In addition, certain of the Debtors remit the Customs Duties on behalf of their customers through third-party processors of Customs Duties (collectively, the "Customs Brokers").

33. If the Debtors do not timely pay the Customs Duties, the U.S. Customs Service and non-U.S. customs Authorities may demand liquidated damages, assess interest, or impose other sanctions. Contesting these measures would require substantial time, effort, and expense and

¹⁰ In the vast majority of cases, these customs payments are made on behalf of the Debtors' customers whose goods or materials are being transported by the Debtors across international borders, and the Debtors are subsequently reimbursed by their customers for these payments. In addition, certain of the Debtors may act from time to time as Customs Brokers (as defined below) for certain of the other Debtors.

would needlessly distract the Debtors from their wind-down efforts. In addition, absent payment the Debtors' Customs Brokers (as defined herein) may, in some instances, assert shipper's and warehousemen's liens against the Imported and Exported Goods, the U.S. Customs Service may assert a lien against such goods under 19 C.F.R. § 141.1 (2008) and non-US. customs authorities may assert similar liens or take other action against the Debtors in their respective jurisdictions. Any such actions would impair the Debtors' ability to conduct business across the borders of the United States and Canada resulting in immediate and irreparable harm to the Debtors' estates.

34. Accordingly, the Debtors submit that it is in the best interests of the Debtors' estates and creditors that the Debtors be authorized to pay such Customs Duties on their customers' behalf as they become due, even if such payments were assessed prepetition, to ensure an expedient and cost-effective implementation of their wind-down efforts.

35. In addition, in order to qualify under customs regulations to operate in the import and export sector as international bonded carriers and bonded facilities for shipping and receiving the Imported and Exported Goods, the Debtors maintain surety bonds. Due to the exigencies of their business in the ordinary course of business, the Debtors frequently made deliveries of bonded imported goods and released imported goods from their bonded facilities before the applicable customs Authority responded to the Debtors' request for the release of the bond to which the good is subject. To the extent that any bonded imported good was delivered or released from a bonded facility prior to the Debtors' obtaining the consent of the applicable Customs authority, the Debtors are liable to such Authority for a penalty fee (the "Penalty Fees"). However, in the ordinary course, in each instance of such Penalty Fees being assessed, the Debtors routinely appeal such assessed Penalty Fees and are granted a reassessment of such penalty, often at a fraction of the original amount assessed.

36. As of the Petition Date, the Debtors estimate that approximately \$230,000 in Customs Duties, Customs Brokers' fees, and Penalty Fees will have accrued and remain unpaid to the relevant Authorities, approximately all of which will become payable during the first twenty-one days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Customs Duties, Customs Brokers' fees, and Penalty Fees including any Customs Duties, Customs Brokers' fees, and Penalty Fees that are due and owing as of the Petition Date, and to satisfy any Customs Duties, Customs Brokers' fees, and Penalty Fees that may become due and owing in the ordinary course of business during their chapter 11 cases.

VIII. Regulatory and Other Taxes and Fees.

37. The Debtors also are required to obtain various business licenses, permits (including permits for permission to carry overweight loads on certain highways), vehicle registration certificates, and pay state mileage taxes, tolls, and other fees and charges (together, "Regulatory and Other Taxes and Fees") in many jurisdictions in which they operate. The criteria to obtain these licenses, certificates, and permits as well as the the methods of calculating the payments and their deadlines vary significantly by jurisdiction. Some state governments require the Debtors to pay annual reporting fees to remain in good standing for purposes of conducting business within the state. In 2022, the Debtors paid approximately \$4.4 million on account of Regulatory and Other Taxes and Fees.

38. The Debtors own or lease facilities in all fifty states and market their services to commercial, industrial, and governmental customers throughout the United States and Canada. Any disputes that could impact the Debtors' ability to conduct business in a particular jurisdiction would have a sweeping and adverse effect on the Debtors' operations as a whole. Specifically, the Debtors' failure to pay the Regulatory and Other Taxes and Fees could materially disrupt the

Debtors' business operations in several ways: (a) the Authorities may initiate audits of the Debtors, which would unnecessarily divert the Debtors' attention from the wind-down process; (b) the Authorities may attempt to file liens, seek to lift the automatic stay, and pursue other remedies that will harm the estates; and (c) certain directors and officers could be subject to claims of personal liability, which would likely distract those key employees from their duties related to the Debtors' restructuring. In addition, the Debtors have collected and hold certain outstanding tax liabilities in trust for the benefit of the Authorities. These funds may not constitute property of the Debtors' estates. Moreover, unpaid Taxes and Fees may result in penalties, the accrual of interest or both. The Debtors believe that payment of such Taxes and Fees related to business licenses, permits, certificates, annual reports, and state mileage taxes is necessary to ensure the efficient wind-down of the Debtors' businesses during the pendency of the chapter 11 cases.

39. As of the Petition Date, the Debtors estimate that approximately \$1,056,000 in Regulatory and Other Taxes and Fees will have accrued and remain unpaid to the relevant Authorities, approximately \$1,045,000 of which will become payable during the first twenty-one days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Regulatory and Other Taxes and Fees, including any Regulatory and Other Taxes and Fees that are due and owing as of the Petition Date, and to satisfy any Regulatory and Other Taxes and Fees that may become due and owing in the ordinary course of business during their chapter 11 cases.

Basis for Relief

40. The Debtors believe that any failure to pay the Taxes and Fees could materially disrupt the Debtors' business operations in several ways: (a) the Authorities may initiate audits of the Debtors, which would unnecessarily divert the Debtors' attention from the wind-down process; (b) the Authorities may attempt to suspend the Debtors' operations, file liens, seek to lift the

automatic stay, and pursue other remedies that will harm the estates; and (c) certain of the Debtors' directors and officers could be subject to claims of personal liability, which would likely distract those key employees from their duties related to the Debtors' wind-down efforts. In addition, the Debtors collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors' estates; as such, there is a strong legal basis for allowing the Debtors to remit these funds to the applicable Authorities on a postpetition basis. Moreover, unpaid Taxes and Fees may result in penalties, the accrual of interest, or both.

I. Certain of the Taxes and Fees May Not Be Property of the Debtors' Estates.

41. Many of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust by the Debtors. *See, e.g.*, I.R.C. § 7501 (stating that certain taxes and fees are held in trust). As such, these Taxes and Fees are not property of the Debtors' estates under section 541 of the Bankruptcy Code. *See, e.g., Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes is not a transfer subject to avoidance because such funds are not the debtor's property); *In re First Pay, Inc.*, 773 F.3d 583, 590 (4th Cir. 2014) (same); *DuCharmes & Co. v. Mich.* (*In re DuCharmes & Co.*), 852 F.2d 194 (6th Cir. 1988) (per curiam) (same); *In re Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (sales tax required by state law to be collected by sellers from their customers is a "trust fund" tax and not released by bankruptcy discharge); *DeChiaro v. N.Y. State Tax Comm'n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same); *Rosenow v. Ill. Dept. of Revenue* (*In re Rosenow*), 715 F.2d 277, 279–82 (7th Cir. 1983) (same); *W. Surety Co. v. Waite* (*In re Waite*), 698 F.2d 1177, 1179 (11th Cir. 1983) (same). The Debtors, therefore, generally do

not have an equitable interest in such funds, and they should be permitted to pay those funds to the Authorities as they become due.¹¹

II. Certain of the Taxes and Fees May Be Secured or Priority Claims Entitled to Special Treatment Under the Bankruptcy Code.

42. Claims for certain of the Taxes and Fees are or may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). Moreover, to the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Authorities may attempt to assess interest and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, payment of certain of the Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors. Paying such Taxes and Fees likely will give Authorities no more than they otherwise would be entitled to under a chapter 11 plan and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on the Taxes and Fees during these chapter 11 cases. For the avoidance of doubt, the Debtors are not seeking to make any payments pursuant to this Motion for tax periods that would be older than those entitled to priority treatment.

43. Some of the Taxes and Fees may be entitled to secured status with respect to property owned by the Debtors. As secured claims, these Taxes and Fees would be entitled to

¹¹ For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

priority treatment if the Debtors sell the property to which Taxes and Fees relate when the Debtors confirm a Chapter 11 plan. *See* 11 U.S.C. §§ 506(a), 1129(a)(9)(C); 1129(b)(2)(A) (requiring that any plan of reorganization “crammed down” over a class of secured creditors pay those creditors in full or allow those creditors to retain their liens). Moreover, such secured claims could accrue interest if not timely paid. Thus, paying such secured Taxes and Fees only affects the timing of the payments, may reduce the ultimate amount owed with respect to such Taxes and Fees, and does not prejudice the rights of other creditors of the Debtors.

III. Paying the Taxes and Fees Is a Sound Exercise of the Debtors’ Business Judgment.

44. Courts have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate. *See, e.g., In re Just for Feet, Inc.*, 242 B.R. 821, 825–26 (D. Del. 1999); *see also In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175–76 (Bankr. S.D.N.Y. 1989); *Armstrong World Indus., Inc. v. James A. Phillips, Inc.*, 29 B.R. 391, 398 (S.D.N.Y. 1983). In doing so, these courts acknowledge that several legal theories rooted in sections 105(a) and 363(b) of the Bankruptcy Code support the payment of prepetition claims.

45. Section 363(b) of the Bankruptcy Code permits a bankruptcy court, after notice and a hearing, to authorize a debtor to “use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). Under this section, a court may authorize a debtor to pay certain prepetition claims. *See In re Ionosphere Clubs, Inc.*, 98 B.R. at 175 (affirming lower court order authorizing payment of prepetition wages pursuant to section 363(b) of the Bankruptcy Code); *see also In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (recognizing the doctrine of necessity and authorizing the debtor to pay prepetition claims if such payment was essential to the continued operation of the debtor); *In re Orion Refining Corp.*, 372 B.R. 688, 703 (Bankr. D. Del. 2007) (authorizing payment of prepetition claim of critical vendor

pursuant to section 363(b) of the Bankruptcy Code). To do so under section 363(b) of the Bankruptcy Code, courts require only that the debtor “show that a sound business purpose” justifies the proposed use of property. *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999); *see also In re Phx. Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987); *see also Comm. of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.)*, 722 F.2d 1063, 1070–71 (2d Cir. 1983) (requiring the debtor to show a “good business reason” to approve a sale pursuant to section 363(b)). Moreover, “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (“Overcoming the presumptions of the business judgment rule on the merits is a near-Herculean task.”). Thus, if a transaction satisfies the business judgment rule, it should be approved under section 363(b) of the Bankruptcy Code.

46. Furthermore, section 105(a) of the Bankruptcy Code provides that a court “may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of” the Bankruptcy Code, pursuant to the “doctrine of necessity.” 11 U.S.C. § 105(a). The “doctrine of necessity” functions in a chapter 11 case as a mechanism by which the bankruptcy court can exercise its equitable power to allow payment of critical prepetition claims not explicitly authorized by the Bankruptcy Code and further supports the relief requested herein. *See Lehigh*, 657 F.2d at 581 (holding that a court may authorize payment of prepetition claims if such payment is essential to the debtor’s continued operation); *see also Just for Feet*, 242 B.R. 821 at 824–25 (holding that section 105(a) of the Bankruptcy Code “provides a statutory basis for payment of pre-petition claims” under the doctrine of necessity); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189,

191–92 (Bankr. D. Del. 1994) (explaining that the doctrine of necessity is the standard in the Third Circuit for enabling a court to authorize the payment of prepetition claims prior to confirmation of a reorganization plan).

47. Moreover, the doctrine of necessity is designed to foster a debtor’s rehabilitation, which courts have recognized is “the paramount policy and goal of Chapter 11.” *See Ionosphere Clubs*, 98 B.R. at 176; *see also In re Quality Interiors, Inc.*, 127 B.R. 391, 396 (Bankr. N.D. Ohio 1991) (“[P]ayment by a debtor-in-possession of pre-petition claims outside of a confirmed plan of reorganization is generally prohibited by the Bankruptcy Code,” but “[a] general practice has developed . . . where bankruptcy courts permit the payment of certain pre-petition claims, pursuant to 11 U.S.C. § 105, where the debtor will be unable to reorganize without such payment.”); *In re Eagle-Picher Indus., Inc.*, 124 B.R. 1021, 1023 (Bankr. S.D. Ohio 1991) (approving payment of prepetition unsecured claims of toolmakers as “necessary to avert a serious threat to the Chapter 11 process”); *Mich. Bureau of Workers’ Disability Comp. v. Chateaugay Corp. (In re Chateaugay Corp.)*, 80 B.R. 279, 285–86 (S.D.N.Y. 1987) (approving lower court order authorizing payment of prepetition wages, salaries, expenses, and benefits).

48. The Debtors’ ability to pay the Taxes and Fees is critical to avoid interruptions to wind-down operations. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from the Debtors’ directors, officers, or employees, thereby distracting these key personnel from wind-down efforts. *See, e.g., In re Am. Motor Club, Inc.*, 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (stating “[i]f the employer fails to pay over the trust fund taxes, the IRS may collect an equivalent amount directly from officers or employees of the employer who are responsible for collecting the tax” and finding director personally liable for

unpaid taxes) (citing *United States v. Energy Res. Co.*, 495 U.S. 545, 547 (1990)). Any collection action on account of such claims, and any potential ensuing liability, would distract the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors' officers and employees is integral to the Debtors' orderly and value-maximizing wind-down of their business.

49. Furthermore, the Debtors' liability to pay the Taxes and Fees may ultimately result in increased tax liability for the Debtors if interest and penalties accrue on the claims for Taxes and Fees, which amounts may also be entitled to priority treatment. Such a result would be contrary to the best interests of the Debtors' estates and all stakeholders. As noted above, many of the Taxes and Fees may be entitled to priority status pursuant to section 507(a)(8)(C) of the Bankruptcy Code. As priority claims, these obligations must be paid in full before any general unsecured obligations of the Debtors may be satisfied. To the extent that the Debtors are not able to timely pay the prepetition Taxes and Fees, they may ultimately be required to pay those amounts with additional interest and penalties. The Debtors' failure to pay the prepetition Taxes and Fees as they come due may, thus, ultimately increase the amount of priority claims held by the Authorities against the Debtors' estates, to the detriment of the Debtors' general unsecured creditors and other non-priority creditors. *See* 11 U.S.C. §§ 507(a)(8)(C) and 507(a)(8)(G). Accordingly, the Court should grant the Debtors authority to pay the prepetition Taxes and Fees as provided herein.

50. Courts in this jurisdiction have often authorized payment of prepetition taxes under sections 105(a) and 363(b) of the Bankruptcy Code. *See, e.g., In re PGX Holdings, Inc.*, No. 23-10718 (CTG) (Bankr. D. Del. July 19, 2023) (authorizing debtors to pay prepetition taxes and fees in the ordinary course of business); *In re Lannett Company, Inc.*, No. 23-10559 (JKS) (Bankr. D.

Del. June 5, 2023) (same); *In re SIO2 Medical Products, Inc.*, No. 23-10366 (JTD) (Bankr. D. Del. Apr. 24, 2023) (same); *In re Carestream Health, Inc.*, No. 22-10778 (JKS) (Bankr. D. Del. Sept. 22, 2022) (same); *In re Riverbed Tech., Inc.*, No. 21-11503 (CTG) (Bankr. D. Del. Nov. 18, 2021) (same).¹²

Processing of Checks and Electronic Fund Transfers Should Be Authorized

51. The Debtors have sufficient funds to pay the amounts described in this motion in the ordinary course of business by virtue of access to cash on hand and anticipated access to debtor-in-possession financing. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to any authorized payment in respect of the relief requested herein. Accordingly, the Debtors do not believe that checks or wire transfer requests, other than those relating to authorized payments, will be inadvertently honored. Therefore, the Debtors request authority, but not direction, to authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this motion.

The Requirements of Bankruptcy Rule 6003(b) Are Satisfied

52. Bankruptcy Rule 6003 empowers a court to grant certain relief within the first twenty-one days after the petition date only "to the extent that relief is necessary to avoid immediate and irreparable harm." For the reasons discussed above, the Debtors believe an immediate and orderly transition into chapter 11 is critical, and the failure to receive the requested relief during the first twenty-one days of these chapter 11 cases could impact the Debtors' operations at this important juncture. The requested relief is necessary for the Debtors to ensure

¹² Because of the voluminous nature of the orders cited herein, such orders have not been attached to this motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

successful implementation of wind-down operations, preserve the ongoing value of their operations, and maximize value of their estates for the benefit of all stakeholders. The Debtors have demonstrated that the requested relief is “necessary to avoid immediate and irreparable harm,” as contemplated by Bankruptcy Rule 6003, and the Court should grant the requested relief.

Reservation of Rights

53. Nothing contained in this motion or any order granting the relief requested in this motion, and no action taken by the Debtors pursuant to the relief requested or granted (including any payment made in accordance with any such order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount of, basis for, priority, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors’ or any other party in interest’s rights to dispute any claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission or finding that any particular claim is an administrative expense claim, other priority claim or otherwise of a type specified or defined in this motion or any order granting the relief requested by this motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors’ estates; or (g) a waiver or limitation of any claims, causes of action or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law. If the Court grants the relief sought herein, any payment made pursuant to the Court’s order is not intended and should not be construed as an admission as to the validity, priority, or amount of any particular claim or a waiver of the Debtors’ rights to subsequently dispute such claim.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

54. To the extent that any aspect of the relief sought herein constitutes a use of property under section 363(b) of the Bankruptcy Code, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

Notice

55. The Debtors will provide notice of this motion to: (a) the United States Trustee; (b) the holders of the thirty largest unsecured claims against the Debtors (on a consolidated basis); (c) the office of the attorney general for each of the states in which the Debtors operate; (d) United States Attorney's Office for the District of Delaware; (e) the Internal Revenue Service; (f) the United States Securities and Exchange Commission; (g) the United States Department of Justice; (h) the DIP Agent and counsel thereto; (i) Milbank LLP, as counsel to certain investment funds and accounts managed by affiliates of Apollo Capital Management, L.P.; (j) the administrative and collateral agents under the B-2 Term Loan and counsel thereto; (k) the ABL Agent and counsel thereto; (l) White & Case LLP, as counsel to Beal Bank USA; (m) the administrative and collateral agents under the UST Credit Agreements and counsel thereto; (n) the United States Department of Justice and Arnold & Porter Kaye Scholer LLP as counsel to the United States Department of the Treasury; (o) the Taxing Authorities; and (p) any party that has requested notice pursuant to Bankruptcy Rule 2002 (the "Notice Parties"). As this motion is seeking "first day" relief, within two business days of the hearing on this motion, the Debtors will serve copies of this motion and any order entered in respect to this motion as required by Local Rule 9013-1(m). In light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

56. No prior request for the relief sought in this motion has been made to this or any other court.

[Remainder of page intentionally left blank]

WHEREFORE, the Debtors request entry of the Interim Order and Final Order, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, (a) granting the relief requested herein and (b) granting such other relief as the Court deems appropriate under the circumstances.

Dated: August 7, 2023
Wilmington, Delaware

/s/ Laura Davis Jones

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Proposed Co-Counsel for the Debtors and Debtors in Possession

Exhibit A

Proposed Interim Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
	)	Chapter 11
YELLOW CORPORATION, <i>et al.</i> , ¹)	
	)	Case No. 23-11069 (___)
Debtors.	)	(Jointly Administered)
)	
	)	Re: Docket No. __

**INTERIM ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN PREPETITION
AND POSTPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for the entry of an interim order (this “Interim Order”), (a) authorizing, but not directing, the Debtors to remit and pay (or use tax credits to offset) undisputed prepetition Taxes and Fees in the ordinary course of business; (b) scheduling a final hearing to consider approval of the Motion on a final basis; and (c) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors’ estates, their creditors, and

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://dm.epiq11.com/YellowCorporation>. The location of Debtors’ principal place of business and the Debtors’ service address in these chapter 11 cases is: 11500 Outlook Street, Suite 400, Overland Park, Kansas 66211.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on an interim basis as set forth herein.
2. The final hearing (the "Final Hearing") on the Motion shall be held on _____, 2023, at __: __ .m., prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 4:00 p.m., prevailing Eastern Time, on _____, 2023 and shall be served on: (a) the Debtors, 11500 Outlook Street, Suite 400, Overland Park, Kansas 66211, Attn.: General Counsel; (b) proposed counsel to the Debtors (i) Kirkland & Ellis LLP, 300 North LaSalle, Chicago, Illinois, 60654, Attn.: Patrick J. Nash Jr., P.C. (patrick.nash@kirkland.com), David Seligman P.C. (david.seligman@kirkland.com), and Whitney Fogelberg (whitney.fogelberg@kirkland.com); (ii) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn.: Allyson B. Smith (allyson.smith@kirkland.com); and (iii) Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, PO Box 8705, Wilmington, Delaware 19801, Attn.: Laura Davis Jones (ljones@pszjlaw.com), Timothy P. Cairns (tcairns@pszjlaw.com), Peter J. Keane (pkeane@pszjlaw.com), and Edward Corma (ecorma@pszjlaw.com); (c) the United States Trustee, 844 King Street, Suite 2207, Lockbox 35,

Wilmington, Delaware 19801, Attn.: Jane Leamy (jane.m.leafy@usdoj.gov); and (d) any statutory committee appointed in these chapter 11 cases.

3. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business, at such time when the Taxes and Fees are payable; and (b) negotiate, pay and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis; *provided* that notwithstanding anything to the contrary herein or in the Motion, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under sections 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts; *provided, further* that such payments shall not exceed \$5,037,000 million in the aggregate pending entry of a final order.

4. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors’ designation of any particular check or electronic payment request as approved by this Interim Order.

5. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Interim Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

6. Nothing contained in the Motion or this Interim Order, and no action taken pursuant to the relief requested or granted (including any payment made in accordance with this Interim Order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount, validity or priority of, or basis for any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission or finding that any particular claim is an administrative expense claim, other priority claim or otherwise of a type specified or defined in the Motion or this Interim Order; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law.

7. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein.

8. The Debtors have demonstrated that the requested relief is "necessary to avoid immediate and irreparable harm," as contemplated by Bankruptcy Rule 6003.

9. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due prior to the date of the Final Hearing.

10. Notwithstanding anything to the contrary in this Interim Order, any payment made, or authorization contained, hereunder, shall be subject to the “Approved Budget” as defined in the order of the Court approving the debtor-in-possession financing in these chapter 11 cases.

11. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

12. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

13. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Interim Order are immediately effective and enforceable upon its entry.

14. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Interim Order in accordance with the Motion.

15. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Interim Order.

Exhibit B

Proposed Final Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
	)	Chapter 11
YELLOW CORPORATION, <i>et al.</i> , ¹)	
	)	Case No. 23-11069 (___)
Debtors.)	
	)	(Jointly Administered)
)	
	)	Re: Docket No. __

**FINAL ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN PREPETITION
AND POSTPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for the entry of a final order (this “Final Order”), (a) authorizing, but not directing, the Debtors to remit and pay (or use tax credits to offset) undisputed prepetition Taxes and Fees in the ordinary course of business; and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors’ estates, their creditors, and

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://dm.epiq11.com/YellowCorporation>. The location of Debtors’ principal place of business and the Debtors’ service address in these chapter 11 cases is: 11500 Outlook Street, Suite 400, Overland Park, Kansas 66211.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate and no other notice need be provided; and this Court having reviewed the Motion; and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on a final basis as set forth herein.
2. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of these chapter 11 cases, at such time when the Taxes and Fees are payable; and (b) negotiate, pay and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis; *provided* that notwithstanding anything to the contrary herein or in the Motion, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any "straddle" amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under sections 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts.
3. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Final Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

4. The Debtors' rights to contest the validity or priority of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to any audits that have been completed, are in progress, or arise from prepetition periods.

5. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

6. Nothing contained in the Motion or this Final Order, and no action taken pursuant to the relief requested or granted (including any payment made in accordance with this Final Order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount, validity or priority of, or basis for any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission or finding that any particular claim is an administrative expense claim, other priority claim or otherwise of a type specified or defined in the Motion or this Final Order; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law.

7. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein.

8. Notwithstanding anything to the contrary in this Final Order, any payment made, or authorization contained, hereunder, shall be subject to the “Approved Budget” as defined in the order of the Court approving the debtor-in-possession financing in these chapter 11 cases.

9. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due prior to the date of the Final Hearing.

10. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

11. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final Order are immediately effective and enforceable upon its entry.

12. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Final Order in accordance with the Motion.

13. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

Exhibit C**Authorities**

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
ADA COUNTY TREASURER	PROPERTY TAX	200 W FRONT ST BOISE, ID 83702
ADAMS COUNTY TAX COLLECTOR	PROPERTY TAX	507 VERMONT ST SUITE G12 QUINCY, IL 62301
ADAMS COUNTY TREASURER	PROPERTY TAX	PO BOX 869 BRIGHTON, CO 80601
ALABAMA DEPARTMENT OF REVENUE	SALES & USE TAX	50 N RIPLEY ST MONTGOMERY, AL 36130
ALAMEDA COUNTY TREASURER	PROPERTY TAX	TREASURER AND TAX COLLECTOR 1221 OAK ST STE 131 OAKLAND, CA 94612
ALLEGHENY COUNTY TREASURER	PROPERTY TAX	PO BOX 643385 PITTSBURGH, PA 15264
ALLEN COUNTY TREASURER	PROPERTY TAX	P.O. BOX 2540 FORT WAYNE, IN 46801-2540
ALLEN COUNTY TREASURER'S OFFICE	PROPERTY TAX	PO BOX 123 LIMA, OH 45802
ANGELA EPOLITO TAX RECEIVER	PROPERTY TAX	5400 BUTTERNUT DR EAST SYRACUSE, NY 13057
ARIZONA DEPARTMENT OF REVENUE - INCOME TAX DEPT	INCOME TAX	PO BOX 29079 PHOENIX, AZ 85038
ARIZONA DEPARTMENT OF REVENUE - SALES AND USE TAX	SALES & USE TAX	PO BOX 29010 PHOENIX, AZ 85038
ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION	PROPERTY TAX	P.O. BOX 1272 – ROOM 2380 LITTLE ROCK, AR 72203-0896
AUGUSTA COUNTY TREASURER'S OFFICE	PROPERTY TAX	18 GOVERNMENT CENTER LANE PO BOX 590 VERONA, VA 24482
BEDFORD COUNTY TRUSTEE (TN)	PROPERTY TAX	102 NORTH SIDE SQUARE SHELBYVILLE, TN 37160
BENSALEM TOWNSHIP AUTHORITY	PROPERTY TAX	2400 BYBERRY RD BENSALEM, PA 19020
BENSALEM TOWNSHIP COLLECTOR (BUCKS COUNTY)	PROPERTY TAX	3750 HULMEVILLE ROAD BENSALEM, PA 19020
BERNALILLO COUNTY TREASURER	PROPERTY TAX	PO BOX 269 ALBUQUERQUE, NM 87103
BETHLEHEM CSD	PROPERTY TAX	TAX PROCESSING UNIT PO BOX 12905 ALBANY, NY 12212
BEXAR COUNTY TAX ASSESSOR COLLECTOR	PROPERTY TAX	PO BOX 839950 SAN ANTONIO, TX 78283
BIRCH RUN TOWNSHIP TREASURER	PROPERTY TAX	8425 MAIN ST. P.O. BOX 152 BIRCH RUN, MI 48415
BLACKMAN CHARTER TOWNSHIP	PROPERTY TAX	1990 WEST PARNALL ROAD JACKSON, MI 49201-8612
BOONE COUNTY COLLECTOR	PROPERTY TAX	801 E WALNUT RM 118 COLUMBIA, MO 65201
BOROUGH OF MILTON	PROPERTY TAX	NORTHUMBERLAND COUNTY, PA 2 FILBERT ST MILTON, PA 17847

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
BOWIE COUNTY	PROPERTY TAX	PO BOX 967 NEW BOSTON, TX 75570
BUENA VISTA CHARTER TOWNSHIP	PROPERTY TAX	1160 S OUTER DR SAGINAW, MI 48601
BUFFALO COUNTY TREASURER	PROPERTY TAX	1512 CENTRAL AVE KEARNEY, NE 68847
BUTLER COUNTY OF OHIO	PROPERTY TAX	315 HIGH ST 10TH FL HAMILTON, OH 45011
BYRON TOWNSHIP TREASURER	PROPERTY TAX	8085 BYRON CENTER AVENUE SW BYRON CENTER, MI 49315
BYRON TOWNSHIP WATER & SEWER	PROPERTY TAX	8085 BYRON CENTER AVE SW PO BOX 264 BYRON CENTER, MI 49315
CADDO PARISH TAX COLLECTOR	PROPERTY TAX	PO BOX 20905 SHREVEPORT, LA 71120
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION	SALES & USE TAX	3321 POWER INN ROAD, SUITE 210 SACRAMENTO, CA 95826
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION - ENVIRONMENTAL	ENVIRONMENTAL LICENSE & PERMITS	3321 POWER INN ROAD, SUITE 130 SACRAMENTO, CA 95826
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, STATE BOARD OF EQUALIZATION	BUSINESS LICENSE & PERMITS; ENVIRONMENTAL LICENSE & PERMITS; SALES & USE TAX	PO BOX 942879 SACRAMENTO, CA 94279
CANADA REVENUE AGENCY	INCOME TAX	555 MACKENZIE AVENUE OTTAWA, ON K1A 0L5 CANADA
CARROLLTON-FARMERS BRANCH INDEPENDENT SCHOOL DISTRICT	PROPERTY TAX	TAX ASSESSOR COLLECTOR 1445 NORTH PERRY RD CARROLLTON, TX 75011
CASS COUNTY GOVERNMENT	PROPERTY TAX	211 9TH ST S FARGO, ND 58103
CATOOSA COUNTY TAX COMMISSIONER	PROPERTY TAX	93 ROBIN RD RINGGOLD, GA 30736
CENTRAL APPRAISAL DISTRICT OF TAYLOR COUNTY	PROPERTY TAX	1534 S TREADAWAY P O BOX 1800 ABILENE, TX 79604
CENTRO DE RECAUDACION DE INGRESOS MUNICIPALES (CRIM)	PROPERTY TAX; SALES & USE TAX	PO BOX 195387 SAN JUAN, PR 00919
CERRO GORDO RECORDER OF DEEDS	PROPERTY TAX	220 N WASHINGTON MASON CITY, IA 50401
CHESTERFIELD COUNTY TREASURER DEPT	PROPERTY TAX	PO BOX 26585 RICHMOND, VA 23285
CHIPPEWA COUNTY TREASURER	PROPERTY TAX	711 N BRIDGE ST CHIPPEWA FALLS, WI 54729
CINNAMINSON TOWNSHIP TAX COLLECTOR	PROPERTY TAX	1621 RIVERTON RD CINNAMINSON, NJ 08077
CITY AND COUNTY OF SAN FRANCISCO	PROPERTY TAX	TREASURER TAX COLLECTOR PO BOX 7426 SAN FRANCISCO, CA 94120
CITY OF ALEXANDRIA	PROPERTY TAX	PO BOX 71 ALEXANDRIA, LA 71309
CITY OF ALTOONA	PROPERTY TAX	1301 TWELFTH ST ALTOONA, PA 16601
CITY OF AURORA	SALES & USE TAX	15151 E ALAMEDA PARKWAY LICENSING SECTION, STE 1100 AURORA, CO 80012

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
CITY OF BALTIMORE	PROPERTY TAX	DIRECTOR OF FINANCE BALTIMORE PO BOX 17535 BALTIMORE, MD 21297
CITY OF BELLINGHAM	BUSINESS & OCCUPATION TAX	FINANCE DIRECTOR PO BOX V BELLINGHAM, WA 98227
CITY OF BIRMINGHAM	SALES & USE TAX	PO BOX 10566 BIRMINGHAM, AL 35296
CITY OF BOWLING GREEN	PROPERTY TAX	PO BOX 1410 BOWLING GREEN, KY 42102
CITY OF BROUSSARD	BUSINESS LICENSE & PERMITS	310 E MAIN ST BROUSSARD, LA 70518
CITY OF BUFFALO, NY	PROPERTY TAX	65 NIAGARA SQ ROOM 121 BUFFALO, NY 14202
CITY OF BURNABY	PROPERTY TAX	BURNABY CITY HALL 4949 CANADA WAY BURNABY, BC V5G 1M2 CANADA
CITY OF CALGARY	INCOME TAX; PROPERTY TAX	PO BOX 2900 STN M CALGARY, AB T2P 3A7 CANADA
CITY OF CHARLOTTE	VEHICLE USE TAX	PO BOX 31032 CHARLOTTE, NC 28231
CITY OF CHESAPEAKE	PROPERTY TAX	PO BOX 1606 CHESAPEAKE, VA 23327
CITY OF COMMERCE CITY	SALES & USE TAX	8602 ROSEMARY ST COMMERCE CITY, CO 80022
CITY OF CRANSTON TAX COLLECTOR	PROPERTY TAX	PO BOX 1177 CRANSTON, RI 02901
CITY OF DANVILLE	FUEL TAX; PROPERTY TAX	17 W MAIN ST DANVILLE, IL 61832
CITY OF DECATUR	FUEL TAX	#1 GARY K ANDERSON PLAZA DECATUR, IL 62523
CITY OF DORVAL	PROPERTY TAX	60 AVENUE MARTIN DORVAL, QC H9S-3R4 CANADA
CITY OF EAGLE PASS	PROPERTY TAX	100 S MONROE ST EAGLE PASS, TX 78852
CITY OF EDMONTON	PROPERTY TAX	PO BOX 1982 EDMONTON, AB T5J 3X5 CANADA
CITY OF EVERETT	BUSINESS & OCCUPATION TAX	3028 WETMORE AVENUE EVERETT, WA 98201
CITY OF GOODLETTSVILLE	PROPERTY TAX	105 SOUTH MAIN STREET GOODLETTSVILLE, TN 37072
CITY OF HOLLAND CITY TREASURERS OFFICE	PROPERTY TAX	CITY TREASURER'S OFFICE 270 S. RIVER AVENUE HOLLAND, MI 49423-3299
CITY OF JOLIET, IL	FUEL TAX	150 W JEFFERSON JOLIET, IL 60432
CITY OF KENT	BUSINESS & OCCUPATION TAX	PO BOX 84665 SEATTLE, WA 98124
CITY OF KINGSPORT	PROPERTY TAX	225 WEST CENTER ST KINGSPORT, TN 37660
CITY OF KNOXVILLE	PROPERTY TAX	PO BOX 15001 KNOXVILLE, TN 37901
CITY OF LAREDO TAX OFFICE	PROPERTY TAX	PO BOX 6548 LAREDO, TX 78042

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
CITY OF LIBERAL	PROPERTY TAX	325 N WASHINGTON AVE PO BOX 2199 LIBERAL, KS 67901
CITY OF LONGVIEW	BUSINESS & OCCUPATION TAX	PO BOX 128 LONGVIEW, WA 98632
CITY OF MADISON TREASURER	PROPERTY TAX	PO BOX 2999 MADISON, WI 53701
CITY OF MANASSAS	PROPERTY TAX	PO BOX 512 MANASSAS, VA 20108
CITY OF MARIETTA	PROPERTY TAX	PO BOX 609 MARIETTA, GA 30061
CITY OF MCALLEN	PROPERTY TAX	PO BOX 220 MCALLEN, TX 78505
CITY OF MEMPHIS TREASURER	PROPERTY TAX	PO BOX 185 MEMPHIS, TN 38101
CITY OF MILLVILLE	PROPERTY TAX	COLLECTOR OF TAXES PO BOX 609 MILLVILLE, NJ 08332
CITY OF MILWAUKEE - OFFICE OF THE CITY TREASURER	PROPERTY TAX	PO BOX 78776 MILWAUKEE, WI 53278-0776
CITY OF MOBILE	SALES & USE TAX	PO BOX 2745 MOBILE, AL 36652
CITY OF MONTGOMERY	SALES & USE TAX	PO BOX 830469 BIRMINGHAM, AL 35283
CITY OF NEW ORLEANS	PROPERTY TAX; SALES & USE TAX	1300 PERDIDO ST NEW ORLEANS, LA 70112
CITY OF OAK CREEK	PROPERTY TAX	8640 S HOWELL AVE OAK CREEK, WI 53154
CITY OF OLYMPIA	BUSINESS LICENSE & PERMITS	PO BOX 1967 OLYMPIA, WA 98507
CITY OF PADUCAH	PROPERTY TAX	FINANCE OFFICE PO BOX 2697 PADUCAH, KY 42002
CITY OF PONTIAC	PROPERTY TAX	PO BOX 77000 DETROIT, MI 48277
CITY OF REGINA	PROPERTY TAX	PO BOX 5022 REGINA, SK S4P 4J3 CANADA
CITY OF ROCKY MOUNT	PROPERTY TAX	PO BOX 1180 ROCKY MOUNT, NC 27802
CITY OF ROMULUS TREASURER	PROPERTY TAX	11111 WAYNE ROAD ROMULUS, MI 48174-1485
CITY OF SASKATOON	PROPERTY TAX	BOX 7030 SASKATOON, SK S7K-8E3 CANADA
CITY OF SAVANNAH TREASURER	PROPERTY TAX	PO BOX 1228 SAVANNAH, GA 31402
CITY OF SCRANTON	PROPERTY TAX	PO BOX 20111 SCRANTON, PA 18502
CITY OF SEATTLE	BUSINESS & OCCUPATION TAX; BUSINESS LICENSE & PERMITS	PO BOX 34904 SEATTLE, WA 98124
CITY OF SHREVEPORT	PROPERTY TAX	PO BOX 30168 SHREVEPORT, LA 71130
CITY OF ST LOUIS	PROPERTY TAX	PO BOX 66787 SAINT LOUIS, MO 63166

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
CITY OF TACOMA	BUSINESS & OCCUPATION TAX	TAX & LICENSE DIVISION 747 MARKET ST, RM 248 TACOMA, WA 98402
CITY OF TAYLOR	PROPERTY TAX	PO BOX 335 TAYLOR, MI 48180
CITY OF TORONTO	PROPERTY TAX	REVENUE SERVICES 5100 YONGE ST TORONTO, ON M2N 5V7 CANADA
CITY OF TUCSON	SALES & USE TAX	FINANCE DEPT REVENUE DIV 255 W ALAMEDA TUCSON, AZ 85701
CITY OF WESTBROOK	PROPERTY TAX	2 YORK ST WESTBROOK, ME 04092
CITY OF WOODSTOCK	PROPERTY TAX	PO BOX 40 WOODSTOCK, ON N4S-7W5 CANADA
CITY OF WYOMING	PROPERTY TAX	1155 28TH ST SW P O BOX 905 WYOMING, MI 49509
CITY TREASURER - TOMAH	PROPERTY TAX	819 SUPERIOR AVENUE TOMAH, WI 54660
CITY TREASURER OF ERIE	PROPERTY TAX	626 STATE ST RM 104 ERIE, PA 16501
CLARK COUNTY TREASURER & TAX	PROPERTY TAX	500 S GRAND CENTRAL PARKWAY, 1ST FLOOR PO BOX 551401 LAS VEGAS, NV 89155
CLAYTON COUNTY TAX COMMISSIONER	PROPERTY TAX	ADMIN ANNEX 3 2ND FLOOR 121 S.MCDONOUGH ST. JONESBORO, GA 30236
COBB COUNTY TAX COMMISSIONER	PROPERTY TAX	PO BOX 100127 MARIETTA, GA 30061
COCONINO COUNTY TREASURER	PROPERTY TAX	110 E CHERRY FLAGSTAFF, AZ 86001
COLORADO DEPARTMENT OF REVENUE	SALES & USE TAX	STATE CAPITOL ANNEX 1375 SHERMAN ST DENVER, CO 80261
COLUMBIA COUNTY GEORGIA	PROPERTY TAX	PO BOX 56 APPLING, GA 30802
COMITE DE GESTION DE LA TAXE SCOLAIRE DE L'ILE DE MONTREAL	PROPERTY TAX	DE LA TAXE SCOLAIRE CP 11071, SUCC CENTRE-VILLE MONTREAL, QC H3C-5A9 CANADA
COMMISSION SCOLAIRE DES HAUTS-CANTONS	PROPERTY TAX	308 RUE PALMER EAST ANGUS, QC J0B 1R0 CANADA
COMMISSIONER OF TAXATION & FINANCE	STATE MILEAGE TAX; WEIGHT / DISTANCE TAX	NYS TAX DEPT RPC-HUT PO BOX 15166 ALBANY, NY 12212
COMMONWEALTH OF PENNSYLVANIA	IFTA FUEL TAX	1171 S CAMERON ST, SUITE 103 HARRISBURG, PA 17104
COOK COUNTY ASSESSOR'S OFFICE	PROPERTY TAX	118 NORTH CLARK STATE THIRD FLOOR, ROOM #320 CHICAGO, IL 60602
COUNTY OF IMPERIAL TAX COLLECTOR	PROPERTY TAX	940 WEST MAIN ST 106 EL CENTRO, CA 92243
COUNTY OF LEXINGTON	PROPERTY TAX	OFFICE OF TREASURER PO BOX 3000 LEXINGTON, SC 29071-3000

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
COUNTY OF MOBILE	SALES & USE TAX	PO BOX 2207 MOBILE, AL 36652
COUNTY OF SANTA BARBARA	PROPERTY TAX	TREASURER TAX COLLECTOR PO BOX 579 SANTA BARBARA, CA 93102
COUNTY OF SANTA CLARA	PROPERTY TAX	70 W HEDDING STREET EAST WING, 6TH FLOOR SAN JOSE, CA 95110
COUNTY OF SANTA CRUZ	PROPERTY TAX	2150 N CONGRESS DR NOGALES, AZ 85621
COUNTY OF ST LOUIS	PROPERTY TAX	100 NORTH 5TH AVENUE W DULUTH, MN 55802
COUNTY OF WASHINGTON	PROPERTY TAX	PROPERTY TAX PAYMENT CENTER PO BOX 3587 PORTLAND, OR 97208
COUNTY TREASURERS' OFFICE	PROPERTY TAX	BOX 878 CHARLESTON, SC 29402
CUMBERLAND COUNTY TAX	PROPERTY TAX	PO BOX 1070 CHARLOTTE, NC 28201
CUMBERLAND FIRE DISTRICT	PROPERTY TAX	3502 MENDON ROAD CUMBERLAND, RI 02864
CUMBERLAND TOWN TAX COLLECTOR	PROPERTY TAX	PO BOX 1595 PROVIDENCE, RI 02901
CUMBERLAND VALLEY SCHOOL DISTRICT - HAMPDEN	PROPERTY TAX	21 WATERFORD DRIVE SUITE 201 MECHANICSBURG, PA 17050
CUYAHOGA COUNTY TREASURER	PROPERTY TAX	CUYAHOGA COUNTY TREASURER P.O. BOX 94547 CLEVELAND, OH 44101-4547
DADE COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 025218 MIAMI, FL 33102
DAKOTA COUNTY PROPERTY TAXATION & RECORDS	PROPERTY TAX	1590 HIGHWAY 55 HASTINGS, MN 55033
DALLAS COUNTY	PROPERTY TAX	TAX ASSESSOR COLLECTOR PO BOX 139066 DALLAS, TX 75313
DARLINGTON COUNTY	PROPERTY TAX	1 PUBLIC SQ RM 210 DARLINGTON, SC 29532
DESCHUTES COUNTY ASSESSOR'S OFFICE	PROPERTY TAX	1300 NW WALL STREET, 2ND FLOOR BEND, OR 97703
DESOTO COUNTY TAX COLLECTOR	PROPERTY TAX	365 LOSHER STREET HERNANDO, MS 38632
DORRANCE TOWNSHIP TAX COLLECTOR	PROPERTY TAX	548 DEERE RUN LANE WAPWALLOPEN, PA 18660
DOUGHERTY COUNTY TAX COMMISSIONER	PROPERTY TAX	PO BOX 1827 ALBANY, GA 31702
DOUGLAS COUNTY NEBRASKA	PROPERTY TAX	1819 FARNAM ST RM H-03 OMAHA, NE 68183
DOUGLAS COUNTY TAX COLLECTOR	PROPERTY TAX	P. O. BOX 8403 MEDFORD, OR 97501
DOUGLAS COUNTY TREASURER	PROPERTY TAX	PO BOX 609 WATERVILLE, WA 98858
EAGLE PASS INDEPENDENT SCHOOL DISTRICT	PROPERTY TAX	PO BOX 1530 EAGLE PASS, TX 78853
EL PASO COUNTY TREASURER	PROPERTY TAX	PO BOX 2018 COLORADO SPRINGS, CO 80901

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
EL PASO TAX ASSESSOR COLLECTOR	PROPERTY TAX	PO BOX 660271 DALLAS, TX 75266
ELKO COUNTY TREASURER	PROPERTY TAX	571 IDAHO ST, STE 101 ELKO, NV 89801
FISCAL OFFICER COUNTY OF SUMMIT	PROPERTY TAX	175 S MAIN ST, RM 310 AKRON, OH 44308
FLORIDA DEPARTMENT OF REVENUE	SALES & USE TAX	5050 W TENNESSEE ST TALLAHASSEE, FL 32399
FORSYTH COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 70844 CHARLOTTE, NC 28272
FRANKLIN COUNTY BOARD OF COMMISSIONERS	PROPERTY TAX	ATTN: RICHARD CORDRAY 373 S. HIGH STREET, 17TH FL COLUMBUS, OH 43215-6306
FRANKLIN COUNTY TREASURER	PROPERTY TAX	1016 N 4TH AVE PASCO, WA 99301
FRANKLIN COUNTY TREASURER (OH)	PROPERTY TAX	373 S HIGH ST 17TH FL COLUMBUS, OH 43215
FRESNO COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 1192 FRESNO, CA 93715
FULTON COUNTY, GA	PROPERTY TAX	141 PRYOR STREET, SW ATLANTA, GA 30303
GALLATIN COUNTY TREASURER	PROPERTY TAX	311 WEST MAIN ST BOZEMAN, MT 59715
GALLIA COUNTY TREASURER	PROPERTY TAX	STEVE MCGHEE - TREASURER 18 LOCUST ST, ROOM 1291 GALLIPOLIS, OH 45631-1291
GAYLORD CITY TREASURER	PROPERTY TAX	305 EAST MAIN STREET GAYLORD, MI 49735
GEORGIA DEPARTMENT OF REVENUE	SALES & USE TAX	PROCESSING CENTER PO BOX 740317 ATLANTA, GA 30374
GRAYSON COUNTY ASSESSOR	PROPERTY TAX	AND COLLECTOR OF TAXES PO BOX 2107 SHERMAN, TX 75091
GREENE COUNTY TAX COLLECTOR	PROPERTY TAX	940 BOONVILLE SPRINGFIELD, MO 65802
GREENVILLE COUNTY TAX COLLECTOR	PROPERTY TAX	DEPARTMENT 390 PO BOX 100221 COLUMBIA, SC 29202-3221
GUILFORD COUNTY TAX DEPT	PROPERTY TAX	PO BOX 71072 CHARLOTTE, NC 28272-1072
HAMILTON TOWNSHIP TAX COLLECTOR (ATLANTIC)	PROPERTY TAX	DIV OF REV COLLECTION 2090 GREENWOOD AVE PO BOX 00150 HAMILTON TOWNSHIP, NJ 08609
HAMPDEN TOWNSHIP	PROPERTY TAX	230 S SPORTING HILL RD MECHANICSBURG, PA 17050
HARRIS COUNTY TAX ASSESSOR	PROPERTY TAX	PO BOX 4622 HOUSTON, TX 77210
HARRISON COUNTY TAX COLLECTOR	PROPERTY TAX	301 W MAIN ST CLARKSBURG, WV 26301
HATFIELD TOWNSHIP TAX COLLECTOR	PROPERTY TAX	2000 SCHOOL RD HATFIELD, PA 19440
HAWAII STATE TAX COLLECTOR	EXCISE TAX; SALES & USE TAX	OAHU DISTRICT OFFICE PO BOX 1425 HONOLULU, HI 96806

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
HENNEPIN COUNTY	PROPERTY TAX	A-600 GOVERNMENT CENTER 300 SOUTH 6TH STREET MINNEAPOLIS, MN 55487
HIDALGO COUNTY TAX ASSESSOR / COLLECTOR	PROPERTY TAX	PO BOX 178 EDINBURG, TX 78540
HILLSBOROUGH COUNTY TAX	PROPERTY TAX	PO BOX 172920 TAMPA, FL 33672
HONOLULU CITY AND COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 4200 HONOLULU, HI 96812
HOWARD COUNTY DIRECTOR FINANCE	PROPERTY TAX	3430 COURTHOUSE DRIVE ELLCOTT CITY, MD 21043
HUMBOLDT COUNTY TAX COLLECTOR	PROPERTY TAX	825 FIFTH ST EUREKA, CA 95501
IDAHO STATE TAX COMMISSION	SALES & USE TAX	P O BOX 70012 BOISE, ID 83707
ILLINOIS DEPARTMENT OF REVENUE	SALES & USE TAX	PO BOX 19034 SPRINGFIELD, IL 62794
INDIANA DEPARTMENT OF REVENUE	SALES & USE TAX	PO BOX 7218 INDIANAPOLIS, IN 46207
INDIANA DEPARTMENT OF REVENUE - MOTOR VEHICLES SERVICES	IFTA FUEL TAX	7811 MILLHOUSE RD INDIANAPOLIS, IN 46241-9612
INTERNAL REVENUE SERVICE	INCOME TAX	ATTN: EIN OPERATION CINCINNATI, OH 45999
INTERNAL REVENUE SERVICE - EXCISE TAX DIVISION	EXCISE TAX	PO BOX 93500 LOUISVILLE, KY 40293-2500
IRVING ISD TAX OFFICE	PROPERTY TAX	2621 W AIRPORT FWY PO BOX 152021 IRVING, TX 75015
JACKSON COUNTY AUD./TREAS.	PROPERTY TAX	P.O. BOX 226 JACKSON, MN 56143-0226
JACKSON COUNTY PAYMENT CTR	PROPERTY TAX	PO BOX 5020 PORTLAND, OR 97208
JACKSON COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 219747 KANSAS CITY, MO 64121
JASPER COUNTY COLLECTOR	PROPERTY TAX	PO BOX 421 CARTHAGE, MO 64836-0421
JEFFERSON COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 2112 BEAUMONT, TX 77704
JEFFERSON COUNTY, ALABAMA	PROPERTY TAX; SALES & USE TAX	ROOM 160 COURTHOUSE 716 RICHARD ARRINGTON JR BLVD N BIRMINGHAM, AL 35203
JOHNSON COUNTY TREASURER, KANSAS	PROPERTY TAX	111 SOUTH CHERRY ST, SUITE 1200 OLATHE, KS 66061
JOHNSON COUNTY TREASURER, WYOMING	PROPERTY TAX	76 NORTH MAIN ST RM 102 BUFFALO, WY 82834
KANSAS DEPT OF REVENUE	EXCISE TAX; IFTA FUEL TAX	STATE OFFICE BLDG PO BOX 750680 TOPEKA, KS 66625
KANSAS DEPT OF REVENUE - SALES AND USE TAX	SALES & USE TAX	915 SW HARRISON ST TOPEKA, KS 66625
KANSAS DEPT OF REVENUE - WITHHOLDING TAX	WITHHOLDING TAX	TAX STATE OFFICE BLDG, RECORDS PROCESSING WITHHOLDING PO BOX 3506 TOPEKA, KS 66625
KENT COUNTY TREASURERS OFFICE	PROPERTY TAX	COUNTY ADMIN BLDG 300 MONROE AVE NW GRAND RAPIDS, MI 49503

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
KENTUCKY DEPARTMENT OF REVENUE	SALES & USE TAX	DIVISION OF SALES AND USE TAX STATION 67, PO BOX 181 FRANKFORT, KY 40602
KENTUCKY STATE TREASURER	STATE MILEAGE TAX; WEIGHT / DISTANCE TAX	DEPT OF VEHICLE REGULATION PO BOX 2004 FRANKFORT, KY 40602
KERN COUNTY TREASURER AND TAX COLLECTOR	PROPERTY TAX	PAYMENT CENTER PO BOX 541004 LOS ANGELES, CA 90054
KERN DELTA WATER DISTRICT	PROPERTY TAX	501 TAFT HIGHWAY BAKERSFIELD, CA 93307
KING COUNTY FINANCE	PROPERTY TAX	KING COUNTY TREASURY DIVISION 500 FOURTH AVE #600 SEATTLE, WA 98104
KING COUNTY TREASURY	PROPERTY TAX	201 S JACKSON ST #710 SEATTLE, WA 98104
KNOX COUNTY TRUSTEE	PROPERTY TAX	PO BOX 70 KNOXVILLE, TN 37901
LA CITY CLERK SUNSET & VINE BID	PROPERTY TAX	200 N SPRING ST, ROOM 360 LOS ANGELES, CA 90012
LA CROSSE CITY TREASURER	PROPERTY TAX	400 LA CROSSE ST LA CROSSE, WI 54601
LANE COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 3014 PORTLAND, OR 97208
LARAMIE COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 125 CHEYENNE, WY 82003
LEBANON COUNTY	PROPERTY TAX	SPECIAL OPERATIONS & HAZMAT TEAM 400 S 8TH ST RM 12 LEBANON, PA 17042
LEE COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 271 TUPELO, MS 38802
LITTLE ROCK DEPARTMENT OF FINANCE	PROPERTY TAX	MISCELLANEOUS TAX SECTION PO BOX 896, RM 2340 LITTLE ROCK, AR 72203
LITTLE ROCK DEPARTMENT OF FINANCE & ADMIN	SALES & USE TAX	PO BOX 896 ROOM 230 PO BOX 3861 LITTLE ROCK, AR 72203
LOGAN COUNTY COLLECTOR	PROPERTY TAX	PO BOX 400 LINCOLN, IL 62656
LOS ANGELES COUNTY AUDITOR - CONTROLLER, PROPERTY TAX SERVICES DIVISION	PROPERTY TAX	500 WEST TEMPLE STREET, ROOM 153 LOS ANGELES, CA 90012
LOUISIANA DEPARTMENT OF REVENUE AND TAXATION	SALES & USE TAX	PO BOX 91011 BATON ROUGE, LA 70821
LUBBOCK CENTRAL APPRAISAL DISTRICT	PROPERTY TAX	1715 26TH ST P O BOX 10568 LUBBOCK, TX 79408
LUCAS COUNTY TREASURER	PROPERTY TAX	ONE GOVERNMENT CTR #500 TOLEDO, OH 43604
MACON-BIBB COUNTY TAX COMMISSIONER	PROPERTY TAX	PO BOX 4724 MACON, GA 31213
MADISON COUNTY	PROPERTY TAX	100 E MAIN JACKSON, TN 38301
MADISON COUNTY TREASURER	PROPERTY TAX	KURT PRENZLER PO BOX 849 EDWARDSVILLE, IL 62025-0849

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
MAHONING COUNTY TREASURER	PROPERTY TAX	120 MARKET ST YOUNGSTOWN, OH 44503
MAINE REVENUE SERVICES	SALES & USE TAX	PO BOX 9101 PO BOX 9112 AUGUSTA, ME 04332-9101
MARATHON COUNTY TREASURER	PROPERTY TAX	AUDREY JENSEN 500 FORREST ST. WAUSAU, WI 54403-5568
MARICOPA COUNTY TREASURER	PROPERTY TAX	PO BOX 52133 PHOENIX, AZ 85072
MARION COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 970 OCALA, FL 34478
MARION COUNTY TREASURER	PROPERTY TAX	PO BOX 6145 INDIANAPOLIS, IN 46206
MARYLAND COMPTROLLER OF TREASURY	PROPERTY TAX; SALES & USE TAX	110 CARROLL ST ANNAPOLIS, MD 21411
MASSACHUSETTS DEPARTMENT OF REVENUE	SALES & USE TAX	PO BOX 7012 BOSTON, MA 02204
MAVERICK COUNTY TAX OFFICE	PROPERTY TAX	370 N MONROE PO BOX 3 EAGLE PASS, TX 78852
MCCRACKEN COUNTY SHERIFF	PROPERTY TAX	COUNTY COURTHOUSE 300 CLARENCE GAINES ST PADUCAH, KY 42003
MCLENNAN COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 406 WACO, TX 76703
MECKLENBURG COUNTY TAX COLLECTOR	PROPERTY TAX	VALERIE C. WOODARD CENTER 3205 FREEDOM DR., SUITE 3000 CHARLOTTE, NC 28208
MESA COUNTY TREASURER	PROPERTY TAX	PO BOX 2086 ENGLEWOOD, CO 80110
MESQUITE CITY SCHOOL DISTRICT	PROPERTY TAX	PO BOX 850267 MESQUITE, TX 75185
METROPOLITAN TRUSTEE NASHVILLE	PROPERTY TAX	P.O. BOX 305012 NASHVILLE, TN 37230-5012
MIDDLESEX TOWNSHIP COLLECTOR- CUMBERLAND	PROPERTY TAX	152 FIELDSTONE DRIVE CARLISLE, PA 17013
MILLVILLE CITY TAX COLLECTOR	PROPERTY TAX	12 S. HIGH ST. P.O. BOX 609 MILLVILLE, NJ 08332
MINISTER OF FINANCE (MANITOBA)	IFTA FUEL TAX	100 - 373 BROADWAY AVE WINNIPEG, MB R3C 4S4 CANADA
MINNESOTA DEPARTMENT OF REVENUE	SALES & USE TAX	P.O. BOX 64622 ST. PAUL, MN 55164
MISSOULA COUNTY TREASURER	PROPERTY TAX	200 W BROADWAY MISSOULA, MT 59802
MISSOURI DEPARTMENT OF REVENUE	SALES & USE TAX	SALES & USE TAX PO BOX 840 JEFFERSON CITY, MO 65105
MOBILE COUNTY REVENUE COMMISSIONER, TAX ASSESSOR	PROPERTY TAX	3925 MICHAEL BLVD, SUITE G MOBILE, AL 36609
MOHAVE COUNTY TREASURER	PROPERTY TAX	PO BOX 712 KINGMAN, AZ 86402
MONROE COUNTY TREASURER	PROPERTY TAX	PO BOX 14420 ROCHESTER, NY 14614
MONTGOMERY CITY REVENUE COMMISSIONER	PROPERTY TAX	PO BOX 1667 MONTGOMERY, AL 36102

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
MONTGOMERY COUNTY COMMISSION	SALES & USE TAX	PO BOX 830469 BIRMINGHAM, AL 35283
MONTGOMERY COUNTY TREASURER	PROPERTY TAX	451 W THIRD ST PO BOX 817600 DAYTON, OH 45422-0475
MORGAN COUNTY TAX COLLECTOR	PROPERTY TAX	302 LEE STREET, NE P.O. BOX 696 DECATUR, AL 35602
MORRILL COUNTY TREASURER	PROPERTY TAX	PO BOX G BRIDGEPORT, NE 69336
MOSINEE CITY TREASURER	PROPERTY TAX	225 MAINT ST MOSINEE, WI 54455-1498
MOUNT VERNON CONTROLLERS OFFICE	PROPERTY TAX	PO BOX 1006 MOUNT VERNON, NY 10551
MUHLENBERG TOWNSHIP TAX COLLECTOR	PROPERTY TAX	210 GEORGE STREET READING, PA 19605
MULTNOMAH COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 2716 PORTLAND, OR 97208
MUNICIPALITE DE DIXVILLE	PROPERTY TAX	251 CH PARKER DIXVILLE, QC J0B 1P0 CANADA
NASH COUNTY TAX COLLECTOR	PROPERTY TAX	NASH COUNTY OFFICE BLDG 120 W WASHINGTON ST, STE 2058 NASHVILLE, NC 27856
NATRONA COUNTY	PROPERTY TAX	PO BOX 2300 CASPER, WY 82602
NEBRASKA DEPARTMENT OF REVENUE	SALES & USE TAX	PO BOX 98923 LINCOLN, NE 68509
NEVADA DEPARTMENT OF TAXATION	SALES & USE TAX	1550 COLLEGE PARKWAY, SUITE 115 CARSON CITY, NV 89706
NEVILLE TOWNSHIP	PROPERTY TAX	5050 GRAND AVE PITTSBURGH, PA 15225
NEW CASTLE COUNTY	PROPERTY TAX	PO BOX 15358 WILMINGTON, DE 19886
NEW HANOVER COUNTY TAX OFFICE	PROPERTY TAX	PO BOX 580070 CHARLOTTE, NC 28258
NEW JERSEY DEPARTMENT OF TAXATION	SALES & USE TAX	PO BOX 816 TRENTON, NJ 08625
NEW MEXICO DEPARTMENT OF TAXATION AND REVENUE	WEIGHT / DISTANCE TAX	PO BOX 25123 SANTA FE, NM 87504
NEW MEXICO DEPT OF TAXATION AND REVENUE	EXCISE TAX; SALES & USE TAX; STATE MILEAGE TAX	PO BOX 25128 SANTA FE, NM 87504
NEW YORK COMMISSIONER OF TAXATION AND FINANCE	HIGHWAY VEHICLE USE TAX	NYS HIGHWAY USE TAX RPC-HUT ALBANY, NY 12212-5166
NEW YORK STATE SALES TAX	SALES & USE TAX	PO BOX 15174 ALBANY, NY 12212
NEW YORK STATE TAX COMMISSION	SALES & USE TAX; WEIGHT / DISTANCE TAX	PO BOX 15166 ALBANY, NY 12212
NORTH CAROLINA DEPARTMENT OF REVENUE	SALES & USE TAX	PO BOX 25000 RALEIGH, NC 27640
NORTH CAROLINA DEPARTMENT OF REVENUE - MECKLENBURG COUNTY	SALES & USE TAX	PO BOX 25000 RALEIGH, NC 27640
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER	SALES & USE TAX	STATE CAPITOL 600 E BOULEVARD AVE BISMARCK, ND 58505

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
NUECES COUNTY ASSESSOR & TAX COLLECTOR	PROPERTY TAX	PO BOX 2810 CORPUS CHRISTI, TX 78403
NYS DEPT OF ENVIRONMENTAL CONSERVATION	BUSINESS LICENSE & PERMITS	625 BROADWAY ALBANY, NY 12233
OFFICE OF FAYETTE COUNTY SHERIFF	PROPERTY TAX	PO BOX 34148 LEXINGTON, KY 40588
OHIO DEPARTMENT OF TAXATION	FUEL TAX; SALES & USE TAX	PO BOX 16158 COLUMBUS, OH 43216
OKLAHOMA COUNTY TREASURER	PROPERTY TAX	PO BOX 268875 OKLAHOMA CITY, OK 73126
OKLAHOMA TAX COMMISSION	SALES & USE TAX	2501 N LINCOLN BLVD OKLAHOMA CITY, OK 73194
ONslow COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 580428 CHARLOTTE, NC 28258
ORANGE COUNTY TREASURER TAX COLLECTOR	PROPERTY TAX	PO BOX 1438 SANTA ANA, CA 92702
OREGON DEPT OF TRANSPORTATION	FUEL TAX	MOTOR CARRIER TRANSPORT DIVISION 3930 FAIRVIEW INDUSTRIAL DRIVE SE SALEM, OR 97302
OREGON DOT/MCT	IFTA FUEL TAX; WEIGHT / DISTANCE TAX	3930 FAIRVIEW INDUSTRIAL DR SE SALEM, OR 97302
OUACHITA PARISH SCHOOLS	PROPERTY TAX	PO BOX 1803 MONROE, LA 71210
OUTAGAMIE COUNTY	PROPERTY TAX	320 S. WALNUT ST APPLETON, WI 54911
PALM BEACH COUNTY TAX	PROPERTY TAX	PO BOX 3353 WEST PALM BEACH, FL 33402
PENNINGTON COUNTY	PROPERTY TAX	130 KANSAS CITY ST SUITE 250 RAPID CITY, SD 57701
PENNSYLVANIA DEPARTMENT OF REVENUE	SALES & USE TAX	PO BOX 280910 HARRISBURG, PA 17128
PHOENIX CITY TREASURER	SALES & USE TAX	PO BOX 29690 PHOENIX, AZ 85038
PIERCE COUNTY BUDGET & FINANCE	PROPERTY TAX	PO BOX 11621 TACOMA, WA 98411
PIMA COUNTY TREASURER	PROPERTY TAX	PO BOX 29011 PHOENIX, AZ 85038
POLK COUNTY TREASURER	PROPERTY TAX	111 COURT AVE. DES MOINES, IA 50309-2298
PONTIAC CITY TREASURER	PROPERTY TAX	47450 WOODWARD AVE 1ST FLOOR PONTIAC, MI 48342
POTTAWATTAMIE COUNTY TREASURER	PROPERTY TAX	227 SOUTH 6TH ST. COUNCIL BLUFFS, IA 51501
PRINCE GEORGES COUNTY	PROPERTY TAX	PO BOX 17578 BALTIMORE, MD 21297
PUBLIC UTILITY COMMISSION STATE OF OREGON	STATE MILEAGE TAX	3930 FAIRVIEW INDUSTRIAL DRIVE SE SALEM, OR 97302
PULASKI COUNTY TREASURER	PROPERTY TAX	PO BOX 430 LITTLE ROCK, AR 72203
RANKIN COUNTY TAX ASSESSOR	PROPERTY TAX	211 E GOVERNMENT ST BRANDON, MS 39042
RAPIDES PARISH POLICE JURY	PROPERTY TAX	PO BOX 1590 ALEXANDRIA, LA 71309

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
RECEIVER GENERAL FOR CANADA	FUEL TAX	FUEL CHARGE PROGRAM PO BOX 20000, STATION A SUDBURY, ON P3A 5C1 CANADA
RHODE ISLAND DIVISION OF TAXATION	SALES & USE TAX	ONE CAPITOL HILL PROVIDENCE, RI 02908
RICHLAND COUNTY TREASURER	PROPERTY TAX	PO BOX 8028 COLUMBIA, SC 29202
ROANOKE CITY TREASURER	PROPERTY TAX	PO BOX 1451 ROANOKE, VA 24007
ROCK ISLAND COUNTY COLLECTOR	PROPERTY TAX	PO BOX 3277 ROCK ISLAND, IL 61204
SACRAMENTO COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 508 SACRAMENTO, CA 95812
SALINE COUNTY TREASURER	PROPERTY TAX	300 W ASH ST PO BOX 5040 SALINA, KS 67402
SALT LAKE COUNTY ASSESSOR	PROPERTY TAX	2001 S STATE ST, 2300A SALT LAKE CITY, UT 84190
SALT LAKE COUNTY TREASURER	PROPERTY TAX	UTAH STATE CAPITOL COMPLEX 350 NORTH STATE ST, 120 STATE CAPITOL SALT LAKE CITY, UT 84114
SAN BERNARDINO COUNTY	PROPERTY TAX	268 WEST HOSPITALITY LANE, FIRST FLOOR SAN BERNARDINO, CA 92415
SAN DIEGO CITY TREASURER	PROPERTY TAX	PO BOX 129009 SAN DIEGO, CA 92112
SAN DIEGO COUNTY	PROPERTY TAX	TREASURER TAX COLLECTOR PO BOX 129009 SAN DIEGO, CA 92112
SAN JOAQUIN COUNTY/TAX COLLECTOR	PROPERTY TAX	PO BOX 2169 STOCKTON, CA 95201
SAN MATEO COUNTY ENVIRONMENTAL HEALTH	PROPERTY TAX	2000 ALAMEDA DE LAS PULGA SAN MATEO, CA 94403
SCOTT COUNTY COLLECTOR OF REVENUE	PROPERTY TAX	MARK HENSLEY PO BOX 128 BENTON, MO 63736
SEDGWICK COUNTY	PROPERTY TAX	100 N. BROADWAY SUITE 100 WICHITA, SD 67202
SHASTA COUNTY TREASURER/TAX COLLECTOR	PROPERTY TAX	PO BOX 991830 REDDING, CA 96099
SHAWNEE COUNTY TREASURER	PROPERTY TAX	200 SE 7TH ST, ROOM 101 TOPEKA, KS 66603
SHELBY COUNTY TRUSTEE DAVID LENOIR	PROPERTY TAX	PO BOX 2751 MEMPHIS, TN 38101
SHELBYVILLE TREASURER	PROPERTY TAX	201 N SPRING ST SHELBYVILLE, TN 37160
SHERIFF OF KANAWHA COUNTY	PROPERTY TAX	409 VIRGINIA ST E, ROOM 120 CHARLESTON, WV 25301
SHERIFF OF WARREN COUNTY	PROPERTY TAX	PO BOX 807 BOWLING GREEN, KY 42102
SHERMAN COUNTY TREASURER	PROPERTY TAX	813 BROADWAY, ROOM 103 GOODLAND, KS 67735
SNOHOMISH COUNTY TREASURER	PROPERTY TAX	PO BOX 34171 SEATTLE, WA 98124

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
SONOMA COUNTY TAX COLLECTOR	PROPERTY TAX	AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR 585 FISCAL DR, RM 100F SANTA ROSA, CA 95403
SOUTH CAROLINA DEPARTMENT OF REVENUE	SALES & USE TAX	300A OUTLET POINTE BLVD COLUMBIA, SC 29210
SOUTH DAKOTA DEPT OF REVENUE	SALES & USE TAX	PO BOX 5055 SIOUX FALLS, SD 57117
SPOKANE COUNTY TREASURER	PROPERTY TAX	PO BOX 199 SPOKANE, WA 99210
ST. JOSEPH COUNTY (SOUTH BEND), IN	PROPERTY TAX	COUNTY- CITY BUILDING 227 WEST JEFFERSON BLVD, SUITE 722 SOUTH BEND, IN 46601
STATE OF CALIFORNIA - LAGUNA HILLS	SALES & USE TAX	BOARD OF EQUALIZATION 23141 MOULTON PKWY STE 100 LAGUNA HILLS, CA 92653
STATE OF CONNECTICUT	HIGHWAY VEHICLE USE TAX; SALES & USE TAX; STATE MILEAGE TAX	DEPT OF REVENUE SERVICES 25 SIGOURNEY ST HARTFORD, CT 06102
STATE OF MARYLAND	PROPERTY TAX	DEPT OF ASSESSMENT & TAXATION PO BOX 17052 BALTIMORE, MD 21297
STATE OF MICHIGAN	SALES & USE TAX	MICHIGAN DEPARTMENT OF TREASURY PO BOX 30756 LANSING, MI 48909
STATE OF NEVADA, DIVISION OF INDUSTRIAL RELATIONS	SALES & USE TAX	1830 COLLEGE PARKWAY, STE 100 CARSON CITY, NV 89706
STEELE COUNTY TREASURER	PROPERTY TAX	PO BOX 890 OWATONNA, MN 55060
SULLIVAN COUNTY TRUSTEE	PROPERTY TAX	PO BOX 550 BLOUNTVILLE, TN 37617
SUMMIT COUNTY TREASURER	PROPERTY TAX	175 S. MAIN ST., STE 320 AKRON, OH 44308
SUSSEX COUNTY COUNCIL	PROPERTY TAX	PO BOX 429 GEORGETOWN, DE 19947
TACOMA CITY TREASURER	PROPERTY TAX; SALES & USE TAX	PO BOX 11367 TACOMA, WA 98411
TARRANT COUNTY TAX ASSESSOR-COLLECTOR	PROPERTY TAX	PO BOX 961018 FORT WORTH, TX 76161
TAX COMMISSIONER OF CHATHAM	PROPERTY TAX	PO BOX 9827 SAVANNAH, GA 31412
TAZEWELL COUNTY CLERK	PROPERTY TAX	PO BOX 490 PEKIN, IL 61555
TENNESSEE DEPARTMENT OF REVENUE	SALES & USE TAX	312 ROSA L PARKS AVE. NASHVILLE, TN 37243
TEXAS COMPTROLLER	SALES & USE TAX	P.O. BOX 149344 AUSTIN, TX 78714
THE CITY OF WINNIPEG	INCOME TAX; PROPERTY TAX	ASSESSMENT & TAXATION DEPARTMENT 457 MAIN STREET WINNIPEG, MB R3B 1B5 CANADA
THOMAS COUNTY TAX COMMISSIONER	PROPERTY TAX	PO BOX 2175 THOMASVILLE, GA 31799
THOMASVILLE CITY SCHOOL TAX	PROPERTY TAX	PO BOX 1540 THOMASVILLE, GA 31799
TOWN OF BEDFORD	PROPERTY TAX	24 N AMHERST RD BEDFORD, NH 03110

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
TOWN OF BILLERICA	PROPERTY TAX	PO BOX 369 MEDFORD, MA 02155
TOWN OF CHEEKTOWAGA	PROPERTY TAX	RECEIVER OF TAXES 3301 BROADWAY STREET, ROOM 11 CHEEKTOWAGA, NY 14227
TOWN OF CHESHIRE	PROPERTY TAX	COLLECTOR OF REVENUE PO BOX 129 CHESHIRE, CT 06410
TOWN OF CLAYTON	PROPERTY TAX	8348 COUNTY ROAD T LARSEN, WI 54947
TOWN OF FAIRFIELD	PROPERTY TAX	PO BOX 149 FAIRFIELD, ME 04937
TOWN OF HENRIETTA	PROPERTY TAX	475 CALKINS RD HENRIETTA, NY 14467
TOWN OF KEARNY	PROPERTY TAX	402 KEARNY AVE KEARNY, NJ 07032
TOWN OF MONTGOMERY	PROPERTY TAX	110 BRACKEN RD TOWN HALL MONTGOMERY, NY 12549
TOWN OF NEWBURGH	PROPERTY TAX	RECEIVER OF TAXES 1496 ROUTE 300 NEWBURGH, NY 12550
TOWN OF NORTH READING	PROPERTY TAX	COLLECTOR OF TAXES 235 NORTH ST NORTH READING, MA 01864
TOWN OF OYSTER BAY, RECEIVER OF TAXES	PROPERTY TAX	74 AUDREY AVENUE OYSTER BAY, NY 11771
TOWN OF ROCKINGHAM	PROPERTY TAX	PO BOX 370 BELLOWS FALLS, VT 05101
TOWN OF SHREWSBURY	PROPERTY TAX	COLLECTOR OF TAXES 100 MAPLE AVE SHREWSBURY, MA 01545
TOWN OF SOUTHTON TAX COLLECTOR	PROPERTY TAX	PO BOX 579 SOUTHTON, CT 06489
TOWN OF TONAWANDA	PROPERTY TAX	WASTEWATER TREATMENT FACILITY 779 TOW MILE CREEK RD TONAWANDA, NY 14150
TOWN OF WEST SPRINGFIELD	PROPERTY TAX	DEPT OF WEIGHTS & MEASURES 26 CENTRAL ST STE 27 WEST SPRINGFIELD, MA 01089
TOWN OF WHITBY	PROPERTY TAX	575 ROSSLAND RD E WHITBY, ON L1N 2M8 CANADA
TOWN OF WILLISTON	PROPERTY TAX	1 NATIONAL LIFE DR DAVIS 1 MONTPELIER, VT 05620
TRAVIS COUNTY TAX COLLECTOR	PROPERTY TAX	PO BOX 149328 AUSTIN, TX 78714
TREASURER OF VIGO COUNTY	PROPERTY TAX	PO BOX 1466 INDIANAPOLIS, IN 46206
TREASURER STATE OF IOWA	SALES & USE TAX	PO BOX 10411 DES MOINES, IA 50306
TROUP COUNTY BOARD OF COMMISSIONERS	PROPERTY TAX	100 RIDLEY AVE LAGRANGE, GA 30240
TRUMBULL COUNTY AUDITOR'S OFFICE	PROPERTY TAX	160 HIGH ST NW WARREN, OH 44481
TULSA COUNTY TREASURER	PROPERTY TAX	500 S DENVER TULSA, OK 74103

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
UNIFIED GOVERNMENT OF WYANDOTTE COUNTY AND KANSAS CITY	PROPERTY TAX	701 N 7TH ST PO BOX 175013 KANSAS CITY, KS 66101
UNITED ISD TAX OFFICE	PROPERTY TAX	3501 E SAUNDERS LAREDO, TX 78041
UTAH STATE TAX COMMISSION	SALES & USE TAX	210 N 1950 W SALT LAKE CITY, UT 84134
VALWOOD IMPROVEMENT AUTHORITY	PROPERTY TAX	TAX ASSESSOR COLLECTOR 1430 VALWOOD PKWY STE 160 CARROLLTON, TX 75006
VANDERBURGH COUNTY TREASURER	PROPERTY TAX	P.O. BOX 77 EVANSVILLE, IN 47701-0077
VENTURA COUNTY TAX COLLECTOR	PROPERTY TAX	800 S VICTORIA AVE VENTURA, CA 93009
VERMILION COUNTY TREASURER	PROPERTY TAX	P.O. BOX 730 DANVILLE, IL 61834-0730
VERMONT DEPARTMENT OF TAXES	SALES & USE TAX	109 STATE ST MONTPELIER, VT 05609
VILLAGE OF MAYBROOK	PROPERTY TAX	109 MAIN ST MAYBROOK, NY 12543
VILLE DE MONTREAL	PROPERTY TAX	CP 11043 SUCC CENTRE VILLE MONTREAL, QC H3C-4X8 CANADA
VIRGINIA DEPARTMENT OF TAXATION	SALES & USE TAX	PO BOX 1500 RICHMOND, VA 23212
WAKE COUNTY REVENUE DEPT	PROPERTY TAX	301 S. MCDOWELL ST SUITE 3800 RALEIGH, NC 27601
WARD COUNTY, ND	PROPERTY TAX	225 THIRD STREET, SE MINOT, ND 58701
WASHINGTON COUNTY COLLECTOR	PROPERTY TAX	280 N COLLEGE SUITE 202 FAYETTEVILLE, AR 72701
WASHINGTON COUNTY TREASURER	PROPERTY TAX	205 PUTNAM ST MARIETTA, OH 45750
WASHINGTON STATE DEPARTMENT OF REVENUE	EXCISE TAX; SALES & USE TAX	PO BOX 34051 SEATTLE, WA 98124
WASHOE COUNTY TREASURES OFFICE	PROPERTY TAX	PO BOX 30039 RENO, NV 89520
WEBB COUNTY TAX OFFICE	PROPERTY TAX	PO BOX 420128 LAREDO, TX 78042
WEST BATON ROUGE PARISH	PROPERTY TAX	REVENUE DEPARTMENT PO BOX 86 PORT ALLEN, LA 70767
WEST VIRGINIA STATE TAX DEPARTMENT	SALES & USE TAX	PO DRAWER 1826 CHARLESTON, WV 25327
WILL COUNTY TREASURER	PROPERTY TAX	302 N CHICAGO ST JOLIET, IL 60432
WINNEBAGO COUNTY TREASURER	PROPERTY TAX	PO BOX 1216 ROCKFORD, IL 61105
WISCONSIN DEPARTMENT OF REVENUE	BUSINESS LICENSE & PERMITS; SALES & USE TAX	PO BOX 930208 MILWAUKEE, WI 53293
WOOD COUNTY TREASURER	PROPERTY TAX	1 COURTHOUSE SQUARE BOWLING GREEN, OH 43402-2452
WOODBURY COUNTY TAX COLLECTOR	PROPERTY TAX	620 DOUGLAS ST SIOUX CITY, IA 51101

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
WYOMING CITY TREASURER	PROPERTY TAX	1155 - 228TH STREET SW PO BOX 905 WYOMING, MI 49509
WYOMING DEPARTMENT OF REVENUE	EXCISE TAX; SALES & USE TAX	HERSCHLER BLDG, 122 25TH ST CHEYENNE, WY 82002
YAKIMA COUNTY TREASURER	PROPERTY TAX	PO BOX 22530 YAKIMA, WA 98907
YELLOW MEDICINE COUNTY PROPERTY & PUBLIC SERVICES	PROPERTY TAX	180 8TH AVENUE GRANITE FALLS, MN 56241
YOLO COUNTY TREASURER-TAX COLLECTOR	PROPERTY TAX	PO BOX 1995 WOODLAND, CA 95776